

# EXHIBIT 26

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Lehman Brothers Holdings Inc.

Global Close Seminar - Systems Control Environment

September 23-24, 2009



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## Introduction

- ◆ Historical use of LEMAP to substantiate and certify entity financials
- ◆ Primary system control considerations include:
  - LEC controls
  - Journal Validation Engine (“JVE”)
  - General ledger posting controls and journal entry system controls
- ◆ Other system control considerations:
  - Compliant with the internal control requirements of Sarbanes-Oxley
  - Subject to extensive historical and external internal audit testing
  - Daily checks in place at all data entry levels such as operations, middle office, product control etc. for all systems feeding into the GL
  - Feed integrity controls at the GL level – feed must be balanced and standardized account keys validated
  - User set up controlled by distinct access control group (TAC)

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## LEMAP overview

- ◆ Since November 2005, the LEMAP application had become the firm's standard for all Legal Entity Controllers (LECs) to complete period-end analysis and certification based on the requirements set by the Legal Entity Controllers Committee (LECC) and SOX 404 requirements.
- ◆ LEMAP served as the central repository for performing entity financial statement certification and supporting documentation
- ◆ General process overview
  - LEMAP provided to Legal Entity Controllers:
    - Financial statements
    - Ability to drill into the general ledger detail by source, transaction type, etc.
    - Highlighted material fluctuations
  - LECs used these reports as part of the substantiation of account balances and fluctuations, and uploaded supporting documentation behind the substantiation
  - Upon completion of account balance substantiation, LECs then certified their Legal Entity account balances and uploaded supporting documents into LEMAP.

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## LEC Report

- ◆ LEC Report on LehmanLive provides a list of entities with DBS entity ID and other relevant information, such as:
  - Country of business
  - Type of entity
  - Tier of Entity (1, 2, 3)
  - Functional Currency
  - Legal entity classification
  - Legal Entity Controller
- ◆ This database was used as the “Golden Source “ reference data used across the control systems (including JVE and LEMAP) and served as the database which controlled all general ledger permissions.

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## Journal Validation Engine (JVE)

- ◆ JVE was the system used to review, approve, and post all manual journal entries to the general ledger
  - Approval of source code access and manual journal entries done by individuals with appropriate permissions
  - Through August 31, 2008, the total number of journal entries posted to the general ledger each month averaged approximately 6,000,000
    - Of these, the number of manual journal entries that passed through JVE averaged approximately 8,000 each month, with approximately 4,500 requiring additional manual review and approval

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## Journal Validation Engine (JVE)

- ◆ Additionally, JVE had regimented system controls
  - Manual journal entries requiring approval must be reviewed on multiple bases, including on a calendar, source code, legal entity, and account line basis.
  - Each GL user was assigned a specific source code and could not post entries to other source codes
    - For example, fixed income product control would have their own source code, and GL users in this group could not post to other groups
  - LEC approval was required for new source codes to post journal entries to a particular legal entity's general ledger.
    - If such approval was not obtained, then journal entries from the “unapproved” source code would automatically be rejected from the general ledger.
  - Certain higher-risk accounts (such as non-personnel expenses and taxes) were given additional security options.

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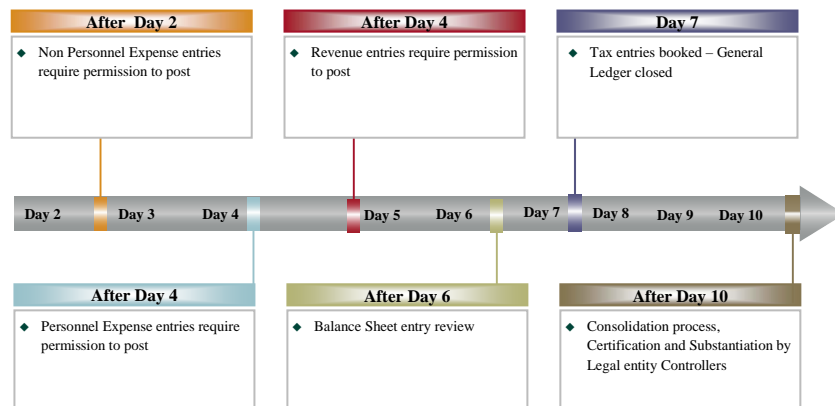
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## Journal Entry Time Line

### Closing Calendar



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## General Ledger Posting Controls

- ◆ Standardized journal entry system elements
  - Accounting key elements
  - Journal numbering schemes
  - Standardized procedures for posting the journals using PCLink templates
    - Validity checks on effective date of posting were performed automatically
    - Only balanced journals by entity were submitted for posting
- ◆ Regimented process in controlling standardized system elements
  - Requests and authorization required for new management codes (COVE), legal entities (LEOP) and accounts within the general ledger
  - Rigorous sign offs required to open or move accounting keys within hierarchies
- ◆ System feed controls
  - Date validation
  - Accounting key data validation
  - Balancing journals
  - Header record check to transaction totals

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## Essential Elements of the Transaction

- ◆ Account Key
  - Legal Entity, Entry Type, Account, Management Code, Source Code, Currency
- ◆ Journal Key
  - Journal ID, Effective Date, Journal Sequence, Suspense Sequence
- ◆ Reversal of a prior period Journal
  - Suspense Sequence = 100 or higher
- ◆ Source
  - Either the User id for the posting or an id for the system e.g. ACCTPAY = accounts payable
  - User ids can be identified in JVE for a name
- ◆ Journal Description
  - SYS GEN ICO ENTRY or similar is the system generated journals described
  - REVALUATION RESULT is the result of revaluation on the intercompany account
  - Other descriptions - user designated the journal to this account as part of the entry

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## Account Elements

Element Name	Description
<b>LEGAL ENTITY</b> (4 Characters)	<ul style="list-style-type: none"> <li>Identifies the company whose books and records are being effected or reported. <b>User input is required. There is security around legal entities and a GL Admin must be contacted if a user needs to modify their Legal Entity access</b></li> <li>Ex: Legal Entity <b>0000</b> = Lehman Brothers, Inc.</li> </ul>
<b>ENTRY TYPE</b> (2 Characters)	<ul style="list-style-type: none"> <li>Tags journal entries that are applicable to specific types of reporting and should be isolated from the others. <b>Defaults to 00, if user needs to use another entry type, then the 00 must be overwritten in the Header / Excel template. There is security around entry type and a GL Admin must be contacted if a user needs to modify their entry type access</b></li> <li>Ex: Entry Type <b>00</b> = Operational Balances</li> </ul>
<b>SUMMARY ACCOUNT</b> (5 Characters)	<ul style="list-style-type: none"> <li>Provides summary level information regarding an account. <b>User input is required</b></li> <li>Ex: Summary Account <b>10010</b> = Petty Cash</li> </ul>
<b>DETAILED ACCOUNT</b> (5 Characters)	<ul style="list-style-type: none"> <li>Provides detail account information. <b>User input is required</b></li> <li>Ex: Detail Account <b>10010 00020</b> = Petty Cash-Europe</li> </ul>
<b>MANAGEMENT CODE</b> (5 Characters)	<ul style="list-style-type: none"> <li>Referred to as P&amp;L Code, Department, Cost Center. A Management Code is associated with only one Legal Entity (1-1 Relationship). The only exception is Management Code 00000 which is associated with all legal entities). <b>User input is required. Balance Sheet accounts (accounts that start with 1, 2, or 3) must have a Management Code of 00000</b></li> <li>Ex: Management Code <b>23633</b> = TFI Trade Analysis</li> </ul>
<b>SOURCE CODE</b> (3 Characters)	<ul style="list-style-type: none"> <li>Identifies the Interface or Journal Source of transactions and balances. <b>Defaults to 000, if a user needs to book to a specific feed, then the Source Code must be overwritten</b></li> <li>Ex: Source Code <b>109</b> = ITS Interface</li> </ul>
<b>CURRENCY</b> (3 Characters)	<ul style="list-style-type: none"> <li>Determines the currency of a transaction or balance. Standard ISO Codes are used. <b>Defaults to the currency listed in the user profile. Must be overwritten if user needs to book to a different currency</b></li> <li>Ex: Currency Code <b>USD</b> = U.S. Dollars</li> </ul>

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## Revaluation

### Overview of DBS revaluations

- The DBS general ledger is a multi-currency system which records activity in original currency plus nominated consolidated currency equivalents. The nominated currencies always include USD equivalent and optionally another Local Reporting currency equivalent. An entity's consolidated and functional currencies are agreed when an entity is established.
- Each transaction within DBS is translated automatically from the original currency into USD, and into the Local currency equivalent where applicable, using the rate as at the effective date of the journal. Month and year to date balances within DBS are built up cumulatively transaction by transaction, with USD and Local equivalents on each transaction.
- The USD/Local equivalent balances are revalued to the month end's daily exchange rate. This revaluation creates an FX (gain)/loss offset which is processed according to an entity's functional currency.
- The Local equivalent (gain)/loss is always posted to a corporate profit and loss centre
- If the entity is USD functional then the USD equivalent (gain)/loss is posted to the same corporate cost centre
- If the entity is Local functional the USD equivalent (gain)/loss is recalculated from the Local equivalent (gain)/loss and posted to the corporate cost centre; and
- For Local functional entities the difference between the initial USD equivalent (gain)/loss and the recalculated USD equivalent is posted to a balance sheet Equity FX account.

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## Example of Revaluation –USD Functional

DBS account	Currency	Original	USD	Local	Comments	(GBP)
12620-00000	EUR		(109,600)	(66,000)		(98,000) Other liabilities
USD equivalent						
At month end 0.65				(71,240)		Automatic calculation
Local equivalent						
At month end rate						
USD/Local rate 1.40					(99,736)	Automatic calculation
Revaluation adjustment				(5,240)	(1,736)	Output difference
Revaluation offset				5,240	1,736	Offset

### ◆ Journals Generated

USD Functional entity:						
12620-00000	EUR		(5,240)		(1,736)	Reval Adjustment
46040-00010	EUR		5,240		1,736	FX P+L

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## Example of Revaluation –Local Functional

DBS account	Currency	Original	USD	Local (GBP)	Comments
12620-00000	EUR	(109,600)	(66,000)	(98,000)	Other liabilities
USD equivalent					
At month end 0.65			(71,240)		Automatic calculation
Local equivalent					
At month end rate					
USD/Local rate 1.40				(99,736)	Automatic calculation
Revaluation adjustment			(5,240)	(1,736)	Output difference
Revaluation offset			5,240	1,736	Offset
USD equivalent at month end rate					
Local/USD rate 0.71			1,240		Automatic calculation
Equity FX			4,000		Output difference

### ◆ Journals Generated

Local Functional entity:						
12620-00000	EUR		(5,240)	(1,736)		Reval Adjustment
30030-00002	EUR		4,000	1,736		Equity FX
46040-00010	EUR		1,240			FX P+L

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## Source codes - Feeds

005 GCM-GLOBAL CASH COLLATERAL MGMT	412 NEW SUN ACCOUNTS (TOKYO)
022 MANUAL JRNL NA-MTS	413 ATS ASIA FIXED ASSETS
079 T&E AUTOMATION ACCRUALS	414 SUN ACCOUNTS (KOREA)
091 CAPSTONE AP LBGBM R2R	415 EUROPE AP
106 CASH SHEET/KTEC	416 WALKER AP (PARIS)
109 ITS FEED	417 EUROPEAN NPE
112 ISTAR	418 ATS EUROPE FIXED ASSETS
125 MTS TRADING	420 NEW YORK AP
130 STREETSIDE	422 SUN LBBK
140 COMMODITIES	444 RUSSIA DIASOFT JOURNAL FEED
141 RISC	450 LOAN IQ FEED
145 BSP TRADE	470 SANCHEZ/FISERV FEED
155 FAS 123R	480 ALS FEED
160 TMS LAN FEED	485 NEUBERGER BERMAN FEED
180 GEDS OTC FEED	490 CROSSROADS FEED
185 PALS DBS FEED	500 SMART STREAM ERRORS
205 SHOEMAKER STATS	510 PAYROLL TOKYO
209 ITS ADJUSTMENT-EURO TRADE ANALYSIS	520 PAYROLL NEW YORK
210 FID SALES CREDIT STATS	525 TALENT TREE-TEMP SERVICE VENDOR
221 MARIA-ASIAREG KBR FEED	555 OOG PC ASIA
222 SMTKT-ASIAREG KBR FEED	571 OCCUPANCY ALLOCATION
250 ASSET MANAGEMENT FEES	572 SALES COMMISSION ALLOCATIONS
260 T&E ACCRUALS ASIA	600 GIS ALLOC FEED
305 COMMODITY HANDLING	620 FIXED ASSETS NEW YORK
310 COMMODITY INTEREST	625 FIXED ASSETS EUROPE
315 COMMODITY BROKERAGE	630 FIXED ASSETS INDIA
320 CPI CHARGES	720 COMMISSIONS NEW YORK
330 BRANCH POSTAGE	750 REAL ESTATE MANAGEMENT SYSTEM
335 BRANCH WIRE FEES	805 FX HEDGE/UNHEDGE
340 P&S HANDLING CHARGES	810 BRANCH CHECK FEES
350 CMS CHARGES	815 TREASURY WORKSTATION
351 TCS CHARGES	820 BRANCH CREDIT INTRST
353 IT TRAINING	825 MONTHLY MARGIN INTST
355 INFOFAC CHARGEBACK	830 COST OF MONEY ALLOC
356 LMS LABELS CHARGE BACK	840 LATE PAY CHARGES
357 RDS RESEARCH DISTRIBUTION SYSTEM	845 LATEPAY FEE DECS REV
360 VM CHARGES	854 POSTING ENGINE-EUC
370 HEADCOUNT	855 QFS ADJUSTMENTS
375 PCS HEADCOUNT	856 TAXLOT
376 CES/QPS	860 QUEST ADJUSTMENTS
405 ACCOUNTS PAYABLE-INDIA	870 TAXI MILAN
407 SUN ACCOUNTS (TAIWAN)	888 WHOLE LOAN TRACKING
408 SUN ACCOUNTS (SINGAPORE)	900 CULLINET BRIDGEBACK
409 SUN ACCOUNTS (HONG KONG)	960 MIDAS
410 SUN ACCOUNTS (TOKYO)	

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## Source codes – Manual

000 MANUAL JOURNAL	046 STRUCTURED FINANCE - AMERICAS
001 NORTH AMERICA (COMBINE)	047 CREDIT HGHY LOANS - AMERICAS
002 NORTH AMERICA (ITS-REV)	048 MANUAL JOURNAL-COMMERCIAL BANK
003 REGULATORY- AMERICAS	049 EQUITY STOCKLOAN B/S - EUROPE
004 REGULATORY- EUROPE	050 MANUAL JRNL REG ADJ
006 LE CONTROL- INDIA	051 LEGAL ENTITY - INDIA
007 AURORA - MANUAL ENTRIES	052 OPERATIONS FINANCE - AMERICAS
008 BNC MORTGAGE, INC	053 DOMESTIC NON-INCOME TAX - AMERICAS
009 MANUAL JRNL EUR-ITS	054 HIGH GRADE CREDIT - EUROPE MAN JRLS
010 MANUAL JRNL NA-ITS	055 MANUAL JRNL FIN 46
011 MANUAL JRNL NA-ITS	056 ENERGY TRADING - AMERICAS
012 LONDON BRANCH	057 FX - AMERICAS
013 GENEVA BRANCH	058 FID DERIVATIVES - AMERICAS
014 FIXED INCOME INSTL CHGO	059 TOWNSEND ANALYTICS LTD
015 PARIS BRANCH	060 FIXED INCOME PC- EUROPE
016 LUGANO BRANCH	061 PERM PLACEMENT AND TEMP
017 SWAPS TRADING-FIXED INCOME	062 FIXED INCOME - US
018 PRIOR YEAR GAAP DIFFERENCES	063 PRIME SERVICES - MIS
019 CURRENT YEAR GAAP DIFFERENCES	064 ESS-CONTRA REVENUE GROUP
020 MANUAL JRNL NA-ITS	065 FIXED INCOME SYNDICATE
021 MANUAL JRNL NA-TMS	066 EQUITY SYNDICATE
023 SBF - SMALL BUSINESS FINANCE	067 MARGIN INTEREST
024 FINANCE - PARIS	068 GOVERNMENTS - AMERICAS
025 MANUAL JRNL NA-LIQ	069 SHORT TERM RATES - AMERICAS
026 LE CONTROL- LONDON	070 BID EUROPE
027 LE CONTROL- EUROPE CONTINENT	071 GLOBAL BALANCE SHEET
028 CDO PRODUCT CONTROL - EU	072 LIQUID MKTS PROP - AMERICA
029 GLOBAL FUTURES	073 THIRD PARTY SERVICE PROVIDER
030 CORPORATE FX	074 REGISTRATION
031 CTA-CUMULATIVE TRANSLATION ADJTMET	075 REVENUE REPORTING
032 SYNTHETIC PRIME BROKER US	076 CURRENCY WASH JNLS - LN
033 GOV AGENCIES&PROP TRADE SUPP-GLOBAL	077 CURRENCY WASH JNLS - NY
034 CUSTOMER FINANCE GROUP- AMERICAS	078 CURRENCY WASH JNLS - T&E
035 EQUITIES PC- EUROPE	080 MCD KOREA
036 STG - AMERICAS	081 GLOBAL LEC
037 CONSOLIDATIONS GROUP	082 MCD T24 - ASIA
038 SH EQUITY/LBHI CONTROL	083 ESS - GLOBAL CONTRA-REVENUE GROUP
039 IMD FINANCE - EUROPE	085 MCD JAPAN
040 MANUAL JRNL NA-STREETSIDE	086 MADRID VAT 4 PC
041 REAL ESTATE - AMERICAS	087 MADRID VAT 7 PC
042 FIRM FINANCING	088 MADRID VAT 16 PC
043 SUPPORT & CONTROL FINANCE	089 MCD ELO
044 MORTGAGE TRADING - AMERICAS	090 MCD ACCOUNTING - AMERICAS
045 MANUAL JRNL RASCALS	092 CAPSTONE LYRIC MORTGAGE SYSTEM
	093 CAPSTONE BANK REG TEAM
	094 CAPSTONE FIN PLANNING & ANLYS

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## Source codes – Manual continued

379 AVAILABLE NOT USED	095 PIM FINANCE - GLOBAL	819 TREASURY-INDIA
380 IT FINANCE-AMERICAS	096 ASSET MANAGEMENT	821 INTEREST CONTROL-GLOBAL
381 IT FINANCE-EUROPE	097 R/S	822 INTEREST CONTROL-EUROPE
382 IT FINANCE-ASIA	098 CAPSTONE TREASURY	823 INTEREST CONTROL-ASIA
383 IT FINANCE-INDIA	099 CAPSTONE FINANCIAL CONTROL	824 INTEREST CONTROL-INDIA
384 OPERATION CONTROL	100 ABANDONED PROPERTY	850 MTM CARRY (P&L SYSTEM)
385 CENTRAL NPE- AMERICAS	101 MANUAL JRNL QUEST ADJ	857 TAX LONDON
386 CENTRAL NPE- EUROPE	105 MANUAL JNL - SEG'	858 DOMESTIC INCOME TAX-AMERICAS
387 CENTRAL NPE- ASIA	107 BLEND	859 POSTING ENGINE-GL1
388 CENTRAL NPE- INDIA	108 ITS MONTH END ADJUSTMENT JRNL	861 PE GQUEST MANUAL
390 LE CONTROL- AMERICAS	110 ISTAR TRADE DATE FEED	862 POSTING ENGINE-CDY
391 LE CONTROL- ASIA	111 ISTAR SETTLEMENT DATE FEED	863 POSTING ENGINE-DMS
395 EXPENSE MNGT- ASIA	135 SWAPS	864 POSTING ENGINE-ITS/ITE/IGE
400 MANAGEMENT REPORTING - ASIA	136 DERIVATIVE VALUATION ADJ	865 POSTING ENGINE-GDS
401 FIXED INCOME PC - ASIA	138 SCT MANUAL ENTRIES	866 POSTING ENGINE-LIQ
402 EQUITIES PC - ASIA	146 BSP INNOVA	867 POSTING ENGINE-MTS
403 BD PC - ASIA	150 EQUITY DERIVATIVES	868 POSTING ENGINE-OTH
406 ACCOUNTS PAYABLE-ASIA	152 PRIVATE EQUITY- AMERICAS	869 POSTING ENGINE-TMS
419 ACCOUNTS PAYABLE-EUROPE	154 PRIVATE EQUITY- EUROPE	871 ARCHIMEDE GL LOCAL SYSTEM
425 ACCOUNTS PAYABLE-AMERICAS	156 PRIVATE EQUITY- ASIA	872 MTS QUEST MARK ADJUSTMENTS
430 AUDIT & CONTROL-AMERICAS	157 DP/FINANCE	873 MTS QUEST TRADE ADJUSTMENTS
435 SALES COMPENSATION	158 QTS-FINANCE	875 COMP & BENEFIT-AMERICAS
440 BSG NY-STATS	159 GPS-FINANCE	876 COMP & BENEFIT-EUROPE
445 BSG NY-FINANCING NETTINGS	170 MANUAL JRNL INTERCO INTEREST	877 COMP & BENEFIT-ASIA
455 NPE FIXED EXPENS ALLOCATION-AMERICA	175 MANUAL JRNL PROJECTS	878 COMP & BENEFIT-INDIA
456 NPE FIXED EXPENS ALLOCATION-EUROPE	178 INVESTMENT MANAGEMENT	895 BS CONTROL & VALIDATION
459 BPM - GLOBAL	182 GLOBAL TRANSFER PRICING	901 INTERCO DIVIDENDS MAN
460 BPM- EUROPE	191 UK MCD LOAN ORIGINATION SYSTEM	908 NY CHARGES
461 NPE VARIABLE EXP ALLOCATION-AMERICA	192 UK MCD LOAN SERVICING SYSTEM	909 TOTAL GFS DERIVATIVES
462 NPE VARIABLE EXP ALLOCATION-EUROPE	195 DEO/ABI	950 FR PRECOMPTES
463 NPE VARIABLE EXP ALLOCATION-ASIA	212 GFS DERIVATIVES GROSS POSTINGS	951 FR CHARGE REELLE
464 NPE VARIABLE EXP ALLOCATION-INDIA	213 GFS DERIVATIVES CPTY NETDOWN	952 FR REFACTURATION-PRODUITS
465 NPE FIXED EXPENS ALLOCATION-INDIA	214 GFS DERIVATIVES CASH NETDOWN	953 FR REFACTURATION-CHARGES
466 LEHMAN BROTHERS BANK (LBB)	215 GFS DERIVATIVES GROSS OVERFLOW	954 FR REPRISE DE PROVISION
491 CAMPUS DOOR	216 GFS DERIVATIVES DEAL NETTING	955 FR FRAIS DE SIEGE
515 PAYROLL LONDON	220 CAPITAL CROSSING	956 FR EXCEPTIONAL ITEMS PY
530 CORPORATE REAL ESTATE	237 BDS ADMIN - AMERICAS	957 FR IRRECOVERABLE VAT
721 NB REVENUE & PROD COMP EXPENSE	238 NPE FIXED	958 FR BAFI MAP ADJ #1
777 MD FINANCE - NORTH AMERICA	239 NPE OCCUPANCY	959 FR BAFI MAP ADJ #2
800 EQUITIES PC-AMERICAS - CASH	240 NPE TECH & COMMS	970 FRUGER
802 EQUITIES PC-AMERICAS - VOL	241 NPE VARIABLE	988 LIQ CONVERSION
804 EQUITIES CORPMGT RPTG - AMERICAS	365 CREDIT AMERICAS - FLOW TRADING	989 CONVERSION JOURNAL
811 CDM - NY	366 CREDIT AMERICAS - STRUCTURED	
816 TREASURY-AMERICAS	367 CREDIT AMERICAS - LOANS	
817 TREASURY-EUROPE	368 CREDIT AMERICAS - CONTROL	
818 TREASURY-ASIA	373 CSESXEC ADMIN	
	374 KCS SHANGHAI	

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## Reviewing Transactions

Legal	J Entry Account	Manage	Source	Currency	Period	Journal Id	Effective Date	Journal S	Sup Post Date	SOURCE	Journal Desc	Deb USD	ORG
0099	00	12620000000000	0000	000	AUDCJR	2018010	REVALUED	2008-09-12	26190	00	2008-09-14	REVALUATION RESULT C	(1,847.49)
0099	00	12620000000000	0000	038	USDCJR	2018010	NANCLONG65	2008-09-01	00000	00	2008-09-12 LU4363	3008IN CASH-DIVIDEN C	(23,835.94)
0099	00	12620000000000	0000	038	USDCJR	2018010	NANCLONG61	2008-09-12	00000	00	2008-09-14 LU5072	FIDUCIARY LIABILITY D	21,211.04
0099	00	12620000000000	0000	170	GBPDCR	2018010	LNONTIMF50	2008-09-12	00001	00	2008-09-14 GN1620	INT-ICO INTEREST D	1,958.45
0099	00	12620000000000	0000	170	GBPDCR	2018010	REVALUED	2008-09-12	26190	00	2008-09-14	REVALUATION C	(6,121.78)
0099	00	12620000000000	0000	170	HKDCJR	2018010	REVALUED	2008-09-12	26190	00	2008-09-14	REVALUATION C	137.46
0099	00	12620000000000	0000	170	USDCJR	2018010	LNONTIMF50	2008-09-12	00001	00	2008-09-14 GN1620	INT-ICO INTEREST C	(4,711,999.46)
0099	00	12620000000000	0000	360	BRLCJR	2018010	REVALUED	2008-09-12	26190	00	2008-09-14	REVALUATION C	(606,692.14)
0099	00	12620000000000	0000	420	USDCJR	2018010	ACCTPAYUSD	2008-09-01	00000	00	2008-09-01 ACCTPAY	SYSTEM GENERATED I	(11,122.74)
0099	00	12620000000000	0000	420	USDCJR	2018010	ACCTPAYUSD	2008-09-02	00000	00	2008-09-02 ACCTPAY	SYSTEM GENERATED I	(1,538,509.25)
0099	00	12620000000000	0000	000	USDCJR	2018010	NANVAPD01	2008-09-11	00003	00	2008-09-11 LU4658	SYS GENICO ENTRY D	125,318.18
0099	00	12620000000000	0000	000	USDCJR	2018010	NANVAPD04	2008-09-01	00006	10	2008-09-03 LU4658	SYS GENICO ENTRY C	(161,230.05)
0099	00	12620000000000	0000	000	USDCJR	2018010	NANVAP05	2008-09-01	00000	10	2008-09-02 LU4631	SYS GENICO ENTRY D	37,911.69

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## LEC Report sample

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**Legal Entity Controllers** (page 1 of 4 pages)  
 1048 Legal Entities, 103 (9.83 %) unassigned, 0 (0.00%) confirmed

Tier	Region	Investment	Controller	Manager	Cost	Cost	LC Classification	Final LC	Country of Incorporation
Tier1	Americas	00051 WILLIAM D. LB CAP PARTNERS, LP	Cambridge, Lisa	Hauszberg, Rose	Fixed USD SPV - Other			Yes	United States
Tier1	Americas	00111 ALJ INC	Li, Mi Xian	Compton, Simla	Fixed USD Holding Company Real Estate			Yes	United States
Tier1	Americas	01005 AUTOSOURCE LOWRIDER SERVICES LLC	Lind, Robert	Stetler, John	Fixed USD Operating Company - Service			Yes	United States
Tier1	Americas	00122 BANCORP CAPITAL DERIVATIVE FUNDING	Wong, Sui	Hale, Nancy	Fixed USD Operating Company - Trading			Yes	United States
Tier1	Americas	00104 CAPITAL CROSSING	Farnes, Kathryn		Fixed USD Branch - Conglomerate			Yes	United States
Tier1	Americas	00036 CONGRESS LIFE INSURANCE COMPANY	Li, Amy	Abraham, Aysha	Fixed USD Operating Company - Other			Yes	United States
Tier1	Americas	00043 EAGLE EQUITY PARTNERS 1 LP	Young, Brent	Abraham, Aysha	Fixed USD Operating Company - Trading			Yes	United States
Tier1	Americas	00062 LBI BRASIL SA BANCO DE INVESTIMENTO	Li, Mi Xian	Shah-Friedman, Amy	Fixed USD Operating Company - Other			Yes	Brazil
Tier1	Americas	00117 LBI COMMERCIAL BANK (LBCB)	Kimball, Brent	Berry, Evelyn	Fixed USD Operating Company - Conglomerate			Yes	United States
Tier1	Americas	00048 LBI COMMERCIAL CORPORATION	Beckman, Aysha	Abraham, Aysha	Fixed USD Operating Company - Trading			Yes	United States
Tier1	Americas	00111 LBI COMMODITY SERVICES INC	Vaccaro, Sarah	Monetta, Michael	Fixed USD Operating Company - Trading			Yes	United States
Tier1	Americas	00013 LBI COMMODITY SERVICES-CANADA BRANCH	Vaccaro, Sarah	Monetta, Michael	Fixed USD Branch - of an Operating Company			No	Canada
Tier1	Americas	00048 LBI DERIVATIVE PRODUCTS INC	Monetta, John	Monetta, Michael	Fixed USD Operating Company - Trading			Yes	United States
Tier1	Americas	00101 LBI DERIVATIVE PRODUCTS INC	Monetta, John	Monetta, Michael	Fixed USD Branch - of an Operating Company			No	United States
Tier1	Americas	00099 LBI GROUP INC	Li, Amy	Compton, Simla	Fixed USD Operating Company - Private Equity			Yes	United States
Tier1	Americas	00001 LBI INVESTMENT MANAGEMENT	Li, Amy	Compton, Simla	Fixed USD Operating Company - Trading			Yes	United States
Tier1	Americas	00178 LBI PAPER THROUGH SECURITIES INC	Abraham, Aysha	Compton, Simla	Fixed USD SPV Conglomerate			Yes	United States
Tier1	Americas	00007 LBI PUERTO RICO BRANCH OF LBI	Peñalva, Yuse	Hauszberg, Rose	Fixed USD Branch of an Operating Company			Yes	Puerto Rico
Tier1	Americas	00049 LBI REAL ESTATE HOLDING LP	Hauszberg, Rose		Fixed USD Holding Company - Non-Real Estate			Yes	United States
Tier1	Americas	00009 LBI SPECIAL FINANCIO INC	Monetta, Michael		Fixed USD Operating Company - Trading			Yes	United States
Tier1	Americas	00001 LBI SPECIAL FINANCIO CO OF CALIFORNIA	Hauszberg, Rose		Fixed USD Operating Company - Asset Management			Yes	United States
Tier1	Americas	00018 LBSB	Li, Ouyang	Mai, Tracy	Fixed USD Branch of an Operating Company			Yes	United States
Tier1	Americas	00022 LBSB	Stallman, Thomas		Fixed USD Operating Company - Conglomerate			Yes	United States
Tier1	Americas	00009 LEHMAN BROTHERS BANK	Abraham, Aysha	Hauszberg, Rose	Fixed USD Operating Company - Treasury			Yes	United States
Tier1	Americas	00000 LEHMAN BROTHERS HOLDINGS INC	Cambridge, Lisa					Yes	United States
Tier1	Americas	00000 LEHMAN BROTHERS INC	Waters, Lisa	Waters, William	Fixed USD Operations Company Treasury			Yes	United States

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## Journal ID – Group Names

GROUP	CODE
Accounting	ACC
Allocations	ALC
AP Manual Journal	APM
ankhaus	BKH
Commissions Manual	CMM
Commodities	COM
Consolidations	CON
Corporate Advisory Admin	CAD
Dubai Branch	DUB
Emerging Markets Group	EMG
Equities Trade Analysis	ETA
Equity Derivatives	EQD
Expense Management	EXP
External Reporting	EXT
Facilities Management	FAM
Financial Reporting	FRP
Financial Services Division	FSD
Fixed Income Trade Analysis	FTA
FSG Accounting Group	GLG
FX Management	FXM
Geneva Inc. Branch	INC
Global Asset Management	AST
Human Resources	HUR

GROUP	CODE
Interest	INT
Investment Banking	IBD
ITS Accounting	ITS
Lugano Branch	LUG
Management Reporting	MGT
MOF Group	MOF
MTS Accounting	MTS
North America Trade Analysis	NTA
Payroll Manual	PAY
Regulatory	REG
SLH Finance	FIN
Special Accounting	SPC
Stock Loan Accounting	SLA
Stock Loan Operations	SLO
Swaps (Fixed Income Derivatives)	FXD
Syndicates	SYN
System Team/Administration	SYS
Tax	TAX
Technical Business Office	TBO
TMS Accounting	TMS
Trading Services	TSR
Treasury	TSY
Zurich Branch	ZUR

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## Journal ID Naming Convention

- For control and tracking purposes, all Journal ID's follow a naming convention. Journal ID are 10 characters.
- The standard applied to the first eight digits:
  - The first three characters represent the user location
  - The next three characters represent the user group
  - The next two characters represent the user initials
  - The last two digits can be any numeric sequence
- Below and on the next page you will see an example of a Journal ID, and the different locations and groups that they belong to

LOCATION			GROUP			USER'S INITIALS		NUMERIC SEQUENCE	
N	A	N	I	T	S	L	A	0	1
N. American-NY			ITS Acctng			Lisa Athens		Journal #1	

LOCATION	CODE
Chile	CHI
Frankfurt	FKT
Geneva	GVA
Hong Kong	HKG
Italy	ITL
London	LON
North America – Canada	NAC
North America – Mexico	NAM
North America – NY	NAN
Paris	PAR
Singapore	SIN
Tokyo	TTK
Tokyo – MoF reporting	MTK
Tokyo – GAAP Reporting	UTK

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